

FYE 2009 Review - Annual Financial Report

School District: Logan County
 Audit Firm Name: Holland CPAs
 Date: 2/16/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,538,296.98	5,558,640.31	-20,343.33	5,558,844.00	-203.69	Difference is immaterial
Revenue (State) - 3900 (On-Behalf Payments)	0.00	4,264,640.74	-4,264,640.74	0.00	4,264,640.74	
Revenue (State) - 3XXX (Not 3900)	15,083,299.31	15,083,299.31	0.00	19,347,939.00	-4,264,639.69	
Revenue (Federal) - 4XXX	35,086.12	35,086.12	0.00	35,086.00	0.12	
Total Revenues	20,656,682.41	24,941,666.48	-4,284,984.07	24,941,869.00	-202.52	
Expenditures-Not including Transfers Out or On Behalf	19,777,526.11	19,777,526.11	0.00	23,932,182.00	-4,154,655.89	\$109,985 is classification difference between audit and AFR
Expenditures-On Behalf	0.00	4,264,640.74	-4,264,640.74	0.00	4,264,640.74	
Total Expenditures	19,777,526.11	24,042,166.85	-4,264,640.74	23,932,182.00	109,984.85	
Excess (Deficiency) of Revenues Over Expenditures	879,156.30	899,499.63	-20,343.33	1,009,687.00	-110,187.37	Differences in Excess Revenues offset differences in Total Other Financing Sources
Other Financing Sources - Not Transfers In	188.27	188.27	0.00	0.00	188.27	Difference is immaterial
Other Financing Sources - Transfers In Only - 52XX Transfers	73,869.89	73,869.89	0.00	73,870.00	-0.11	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	74,599.24	74,599.24	0.00	184,598.00	-109,998.76	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-541.08	-541.08	0.00	-110,728.00	110,186.92	Differences in Excess Revenues offset differences in Total Other Financing Sources
Net Change in Fund Balance	878,615.22	898,958.55	-20,343.33	898,959.00	-0.45	
Beginning Fund Balance - July 1	8,942,622.45	8,942,622.45	0.00	8,942,623.00	-0.55	
Ending Balance - June 30	9,821,237.67	9,841,581.00	-20,343.33	9,841,582.00	-1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	4,264,640.74	-4,264,640.74	0.00	4,264,640.74	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	4,264,640.74	-4,264,640.74	0.00	4,264,640.74	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	859.53	859.53	0.00	869.00	-9.47	Difference is immaterial
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	616,308.99	-616,308.99	0.00	616,308.99	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,954,410.95	1,954,410.95	0.00	2,570,722.00	-616,311.05	Classification difference between audit and AFR
Revenue (Federal) – 4XXX	2,774,470.89	2,774,470.89	0.00	2,774,472.00	-1.11	
Total Revenues	4,729,741.37	5,346,050.36	-616,308.99	5,346,063.00	-12.64	
Expenditures-Not including Transfers Out and not 0280	4,757,663.23	4,757,663.23	0.00	5,373,986.00	-616,322.77	Difference to be determined
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,757,663.23	4,757,663.23	0.00	5,373,986.00	-616,322.77	
Excess (Deficiency) of Revenues Over Expenditures	-27,921.86	588,387.13	-616,308.99	-27,923.00	616,310.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	70,388.00	70,388.00	0.00	70,388.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	991.00	991.00	0.00	991.00	0.00	
Total Other Financing Sources, Uses and Transfers	69,397.00	69,397.00	0.00	69,397.00	0.00	
Net Change in Fund Balance	41,475.14	657,784.13	-616,308.99	41,474.00	616,310.13	
Beginning Fund Balance - July 1	0.00	0.00	0.00	65,377.00	-65,377.00	Difference to be determined
Ending Balance - June 30	41,475.14	657,784.13	-616,308.99	106,851.00	550,933.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	616,308.99	-616,308.99	0.00	616,308.99	On behalf payments are not reported seperately in the audit report.
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	327,391.00	327,391.00	0.00	327,391.00	0.00	
Total Revenues	327,391.00	327,391.00	0.00	327,391.00	0.00	
Expenditures-Not including Transfers Out	40,239.32	40,239.32	0.00	750.00	39,489.32	Classification difference between audit and AFR
Total Expenditures	40,239.32	40,239.32	0.00	750.00	39,489.32	
Excess (Deficiency) of Revenues Over Expenditures	287,151.68	287,151.68	0.00	326,641.00	-39,489.32	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	216,360.55	216,360.55	0.00	255,850.00	-39,489.45	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-216,360.55	-216,360.55	0.00	-255,850.00	39,489.45	
Net Change in Fund Balance	70,791.13	70,791.13	0.00	70,791.00	0.13	
Beginning Fund Balance - July 1	290,494.86	290,494.86	0.00	290,495.00	-0.14	
Ending Balance - June 30	361,285.99	361,285.99	0.00	361,286.00	-0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	494,643.00	494,643.00	0.00	494,643.00	0.00	
Revenue (State) – 3XXX	672,504.00	672,504.00	0.00	672,504.00	0.00	
Total Revenues	1,167,147.00	1,167,147.00	0.00	1,167,147.00	0.00	
Expenditures-Not including Transfers Out	866,942.05	866,942.05	0.00	750.00	866,192.05	Classification difference between audit and AFR
Total Expenditures	866,942.05	866,942.05	0.00	750.00	866,192.05	
Excess (Deficiency) of Revenues Over Expenditures	300,204.95	300,204.95	0.00	1,166,397.00	-866,192.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	866,192.00	-866,192.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-866,192.00	866,192.00	
Net Change in Fund Balance	300,204.95	300,204.95	0.00	300,205.00	-0.05	
Beginning Fund Balance - July 1	168,648.88	168,648.88	0.00	168,649.00	-0.12	
Ending Balance - June 30	468,853.83	468,853.83	0.00	468,854.00	-0.17	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	216,360.55	216,360.55	0.00	216,361.00	-0.45	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	216,360.55	216,360.55	0.00	216,361.00	-0.45	
Excess (Deficiency) of Revenues Over Expenditures	-216,360.55	-216,360.55	0.00	-216,361.00	0.45	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	216,360.55	216,360.55	0.00	216,361.00	-0.45	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	216,360.55	216,360.55	0.00	216,361.00	-0.45	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	119.00	-119.00	Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	425,055.00	-425,055.00	
Total Revenues	0.00	0.00	0.00	425,174.00	-425,174.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,447,102.00	-1,447,102.00	
Total Expenditures	0.00	0.00	0.00	1,447,102.00	-1,447,102.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,021,928.00	1,021,928.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,015,680.00	-1,015,680.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,015,680.00	-1,015,680.00	
Net Change in Fund Balance	0.00	0.00	0.00	-6,248.00	6,248.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	57,334.00	-57,334.00	
Ending Balance - June 30	0.00	0.00	0.00	51,086.00	-51,086.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	26,880,961.78	31,782,254.84	-4,901,293.06	32,207,644.00	-425,389.16	
Total Expenditures - Governmental Funds	25,658,731.26	29,923,372.00	-4,264,640.74	30,971,131.00	-1,047,759.00	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	1,222,230.52	1,858,882.84	-636,652.32	1,236,513.00	622,369.84	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	68,855.92	68,855.92	0.00	68,668.00	187.92	
Net Change in Fund Balance - Governmental Funds	1,291,086.44	1,927,738.76	-636,652.32	1,305,181.00	622,557.76	
Beginning Fund Balance - July 1 - Governmental Funds	9,401,766.19	9,401,766.19	0.00	9,524,478.00	-122,711.81	
Ending Fund Balance - June 30 - Governmental Funds	10,692,852.63	11,329,504.95	-636,652.32	10,829,659.00	499,845.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	751,756.83	751,756.83	0.00	751,655.00	101.83	Difference is immaterial
Total Operating Revenues	751,756.83	751,756.83	0.00	751,655.00	101.83	
Expenditures-Not including Transfers Out or On-behalf	1,611,743.04	1,826,857.04	-215,114.00	1,907,406.00	-80,548.96	Difference of \$15,205 is to be determined
Expenditures-On Behalf	0.00	95,753.96	-95,753.96	0.00	95,753.96	
Expenditures - Depreciation Only (Fund 81)	758.61	53,022.29	-52,263.68	53,022.00	0.29	
Total Operating Expenses	1,612,501.65	1,975,633.29	-363,131.64	1,960,428.00	15,205.29	
Operating Income (Loss)	-860,744.82	-1,223,876.46	363,131.64	-1,208,773.00	-15,103.46	
Non-Operating Revenue - Interest Income Only (Local) - 1510	12,385.53	12,385.53	0.00	12,386.00	-0.47	
Revenue (State) - 3XXX	20,422.00	20,422.00	0.00	116,176.00	-95,754.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	95,753.96	-95,753.96	0.00	95,753.96	
Donated Commodities - 4550	-107,557.00	107,557.00	-215,114.00	107,557.00	0.00	
Revenue (Federal) - 4XXX, not 4550	979,406.00	979,406.00	0.00	979,406.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	104.00	-104.00	Difference is immaterial
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	-845.89	845.89	0.00	-845.89	Classification difference between audit and AFR
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	846.00	-846.00	Classification difference between audit and AFR
Total Non-Operating Revenues (Expenses) Before Transfers	904,656.53	1,214,678.60	-310,022.07	1,214,783.00	-104.40	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	72,878.89	72,878.89	0.00	72,879.00	-0.11	
Net Transfers In (Out)	-72,878.89	-72,878.89	0.00	-72,879.00	0.11	
Change in Net Assets	-28,967.18	-82,076.75	53,109.57	-66,869.00	-15,207.75	
Beginning Net Assets - July 1	620,988.07	620,988.07	0.00	645,750.00	-24,761.93	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	703,407.00	-703,407.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	592,020.89	538,911.32	53,109.57	1,282,288.00	-743,376.68	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	63,551.51	63,551.51	0.00	63,552.00	-0.49	
Total Operating Revenues	63,551.51	63,551.51	0.00	63,552.00	-0.49	
Expenditures-Not including Transfers Out	68,302.35	75,983.08	-7,680.73	75,984.00	-0.92	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	68,302.35	75,983.08	-7,680.73	75,984.00	-0.92	
Operating Income (Loss)	-4,750.84	-12,431.57	7,680.73	-12,432.00	0.43	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	7,681.00	-7,681.00	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	7,680.73	-7,680.73	0.00	7,680.73	Classification difference between audit and AFR
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	7,680.73	-7,680.73	7,681.00	-0.27	
Other Financing Sources - Transfers In Only - 52XX Transfers	4,211.24	4,211.24	0.00	4,211.00	0.24	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	4,211.24	4,211.24	0.00	4,211.00	0.24	
Net Income (Loss)	-539.60	-539.60	0.00	-540.00	0.40	
Beginning Net Assets - July 1	539.60	539.60	0.00	540.00	-0.40	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	815,308.34	815,308.34	0.00	815,207.00	101.34	Differences explained above
Total Operating Expenses - Proprietary Funds	1,680,804.00	2,051,616.37	-370,812.37	2,036,412.00	15,204.37	
Operating Income (Loss) - Proprietary Funds	-865,495.66	-1,236,308.03	370,812.37	-1,221,205.00	-15,103.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	904,656.53	1,222,359.33	-317,702.80	1,222,464.00	-104.67	
Net Transfers In (Out) - Proprietary Funds	-68,667.65	-68,667.65	0.00	-68,668.00	0.35	
Net Income (Loss) - Proprietary Funds	-29,506.78	-82,616.35	53,109.57	-67,409.00	-15,207.35	
Net Assets, July 1, 2008 - Proprietary Funds	621,527.67	621,527.67	0.00	1,349,697.00	-728,169.33	
Net Assets, June 30, 2009 - Proprietary Funds	592,020.89	538,911.32	53,109.57	1,282,288.00	-743,376.68	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	26,463.32	26,463.32	0.00	26,463.00	0.32	Private Purpose Trust Funds
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	26,463.32	26,463.32	0.00	26,463.00	0.32	
Deductions	24,100.00	24,100.00	0.00	24,100.00	0.00	
Total Deductions	24,100.00	24,100.00	0.00	24,100.00	0.00	
Change in Net Assets	2,363.32	2,363.32	0.00	2,363.00	0.32	
Beginning Net Assets - July 1	191,312.37	191,312.37	0.00	783,296.00	-591,983.63	Difference to be determined
Ending Net Assets - June 30	193,675.69	193,675.69	0.00	785,659.00	-591,983.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	26,463.32	26,463.32	0.00	26,463.00	0.32	
Total Deductions - Fiduciary Funds	24,100.00	24,100.00	0.00	24,100.00	0.00	
Change in Net Assets - Fiduciary funds	2,363.32	2,363.32	0.00	2,363.00	0.32	
Beginning Net Assets July 1 - Fiduciary Funds	191,312.37	191,312.37	0.00	783,296.00	-591,983.63	
Ending Net Assets - June 30 - Fiduciary Funds	193,675.69	193,675.69	0.00	785,659.00	-591,983.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	95,753.96	-95,753.96	0.00	95,753.96	On behalf payments are not reported seperately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	95,753.96	-95,753.96	0.00	95,753.96	On behalf payments are not reported seperately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,045.36	1,577,886.27	-1,575,840.91	1,577,887.00	-0.73	See audit report page 48, note 4
Depreciation Expense - Fund 81	758.61	53,022.29	-52,263.68	53,022.00	0.29	See audit report page 49, note 4

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	4,984,384.42	-4,984,384.42	4,984,384.42	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 4, MD & A - \$4,984,384
On-Behalf Payments (Audit - KDE Web)	0.00	-4,984,384.42	4,984,384.42	-4,984,384.42	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-102.00	102.00	0.00	-102.00	Not evaluating at this time
Deductions	2,045.36	1,577,886.27	-1,575,840.91	0.00	1,577,886.27	
Change Total assets	-2,045.36	-1,577,988.27	1,575,942.91	0.00	-1,577,988.27	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,045.36	-1,577,988.27	1,575,942.91	0.00	-1,577,988.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	-845.89	845.89	0.00	-845.89	Not evaluating at this time
Deductions	758.61	53,022.29	-52,263.68	0.00	53,022.29	
Change Total assets	-758.61	-53,868.18	53,109.57	0.00	-53,868.18	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-758.61	-53,868.18	53,109.57	0.00	-53,868.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-947.89	947.89	0.00	-947.89	Not evaluating at this time
Total Deductions - Fixed Assets	2,803.97	1,630,908.56	-1,628,104.59	0.00	1,630,908.56	
Change in Total Fixed Assets	-2,803.97	-1,631,856.45	1,629,052.48	0.00	-1,631,856.45	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-2,803.97	-1,631,856.45	1,629,052.48	0.00	-1,631,856.45	